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Liquidating Trust*

*Counsel to the Circuit City Stores, Inc.  
Liquidating Trust*

**IN THE UNITED STATES BANKRUPTCY COURT  
FOR THE EASTERN DISTRICT OF VIRGINIA  
RICHMOND DIVISION**

In re:	)	Case No. 08-35653-KRH
	)	
CIRCUIT CITY STORES, INC. <sup>1</sup> , et al.,	)	Chapter 11
	)	
Debtors.	)	(Jointly Administered)
	)	

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**ORDER SUSTAINING LIQUIDATING TRUST'S TWENTY-SECOND OMNIBUS  
OBJECTION TO CERTAIN HR PRIORITY CLAIMS: RECLASSIFY AS GENERAL  
UNSECURED (DEFERRED COMPENSATION CLAIMS – TOP HAT)**

THIS MATTER having come before the Court on the *Liquidating Trust's Twenty-Second Omnibus Objection to Certain HR Priority Claims: Reclassify as General Unsecured (Deferred Compensation Claims – Top Hat)* (the "Objection"),<sup>2</sup> which requested, among other things, that the claims specifically identified on the Objection be reclassified, reduced or disallowed, as applicable, for those reasons set forth in the Objection; and it appearing that due and proper notice and service of the Objection as set forth therein was good and sufficient and

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<sup>1</sup> The Debtors in these cases include: Circuit City Stores, Inc., Circuit City Stores West Coast, Inc., InterTAN, Inc., Ventoux International, Inc., Circuit City Purchasing Company, LLC, CC Aviation, LLC, CC Distribution Company of Virginia, Inc., Circuit City Properties, LLC, Kinzer Technology, LLC, Abbott Advertising Agency, Inc., Patapsco Designs, Inc., Sky Venture Corp, Prahs, Inc., XSSstuff, LLC, Mayland MN, LLC, Courchevel, LLC, Orbyx Electronics, LLC, and Circuit City Stores PR, LLC.

<sup>2</sup> Capitalized terms not otherwise defined herein shall have the meanings ascribed to them in the Objection.

that no other further notice or service of the Objection need be given; and it further appearing that no response was timely filed or properly served by the holders of the Deferred Compensation Claims being affected by this Order; and it appearing that the relief requested in the Objection is in the best interest of the Liquidating Trust, the Debtors' estates and creditors and other parties-in-interest; and after due deliberation thereon good and sufficient cause exists for the granting of the relief as set forth herein,

IT IS HEREBY ORDERED ADJUDGED AND DECREED THAT:

1. The Objection is SUSTAINED as set forth herein.
2. The Deferred Compensation Claims identified on **Exhibit A** as attached hereto and incorporated herein are reclassified as general unsecured claims, for all purposes in these bankruptcy cases.
3. The Liquidating Trust's rights to object to any claim including (without limitation) the Deferred Compensation Claims subject to the Objection, on any grounds that applicable law permits, are not waived and are expressly reserved.
4. The Liquidating Trust shall serve a copy of this Order on the holders of the Deferred Compensation Claims included on the exhibits to this Order on or before five (5) business days from the entry of this Order.

5. This Court shall retain jurisdiction to hear and determine all matters  
arising from or relating to this Order.

Dated: Richmond, Virginia  
\_\_\_\_\_, 2011

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HONORABLE KEVIN R. HUENNEKENS  
UNITED STATES BANKRUPTCY JUDGE

WE ASK FOR THIS:

TAVENNER & BERAN, PLC

/s/ Paula S. Beran  
Lynn L. Tavenner (VA Bar No. 30083)  
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Liquidating Trust*

**CERTIFICATION OF ENDORSEMENT UNDER LOCAL RULE 9022-1(C)**

Pursuant to Local Bankruptcy Rule 9022-1(C), I hereby certify that the foregoing proposed order has been endorsed by or served upon all necessary parties.

/s/ Lynn L. Tavenner  
Lynn L. Tavenner

In re Circuit City Stores, Inc, et al.

Case No. 08-35653 (KRH)

**EXHIBIT A TO ORDER GRANTING LIQUIDATING TRUST'S OMNIBUS OBJECTION NO. 22**

**Supplemental 401(k) Claims (Disallow as Priority; Reclassify as GUC). See p. 2, para. 2, and pp. 6-15 of Omnibus Objection.**

<b>Supplemental 401(k) Claims (Disallow as Priority; Reclassify as GUC). See p. 2, para. 2, and pp. 6-15 of Omnibus Objection.</b>							
<b>Date Filed</b>	<b>Claim Number</b>	<b>Claimant Name and Address</b>	<b>Additional Notice Address</b>	<b>Classification as Filed</b>	<b>Claim Amount as filed (Disallowed as Priority)</b>	<b>Debtor</b>	<b>Reclassified General Unsecured Claim (subj. to further objection)</b>
1/16/2009	3821	BESANKO, BRUCE H 191 FARMINGTON RD LONGMEADOW, MA 01106		Priority	UNLIQUIDATED	Circuit City Stores, Inc.	UNLIQUIDATED
1/29/2009	8138	BRADLEY, BRIAN 3036 LEANNE CT CLEARWATER, FL 33759		Priority	\$48,777.08	Circuit City Stores, Inc.	\$48,777.08
1/23/2009	5176	DEASON, STEPHEN N 2701 E BRIGSTOCK ROAD MIDLOTHIAN, VA 23113		Priority	\$4,392.93	Circuit City Stores, Inc.	\$4,392.93
12/16/2008	1743	Engesser, Victor M 5216 Willane Rd Glen Allen, VA 23059-5352		General Unsecured Priority	\$316,101.63 \$10,323.18	Circuit City Stores, Inc.	\$326,424.81
1/22/2009	4368	FALCONER, CARIN ELAINE 5904 OLD GREENWAY DR GLEN ALLEN, VA 23059		Priority	\$3,958.12	Circuit City Stores, Inc.	\$3,958.12
1/27/2009	6037	HEDGEBETH, REGINALD D PO BOX 6768 HOUSTON, TX 77265-6768		General Unsecured Priority	\$1,357,143.00 \$10,776.28	Circuit City Stores, Inc.	\$1,367,919.28
1/23/2009	6528	JONAS JR, ERIC A 10 S 20TH ST UNIT 709 RICHMOND, VA 23223	JONAS JR, ERIC A 2 ANNETT AVE EDGEWATER, NJ 07020	Priority	\$62,213.91	Circuit City Stores, Inc.	\$62,213.91
1/22/2009	5120	KELLY, JOHN 428 GROUNDHOG COLLEGE RD WEST CHESTER, PA 19382		Priority	\$44,869.44	Circuit City Stores, Inc.	\$44,869.44
1/15/2009	3858	MACKAY, IRYNNE V 402 NORTH MEADOW ST RICHMOND, VA 23220	IRYNNE V MACKAY 317 TARPON DR FT LAUDERDALE, FL 33301-2469	Priority	\$5,546.20	Circuit City Stores, Inc.	\$5,546.20
1/13/2009	3413	MCCOREY JR, WILLIAM 124 TEMPSFORD LANE RICHMOND, VA 23226		General Unsecured Priority	\$3,139.45 UNLIQUIDATED	Circuit City Stores, Inc.	UNLIQUIDATED
12/30/2008	2135	MULLEADY, JOHN 9 WOOD RD SHERBORN, MA 01770-1004	John Mulleady 38 Page Farm Rd Sherborn, MA 01770	Priority	\$24,832.00	Circuit City Stores, Inc.	\$24,832.00
1/15/2009	4780	STRAUSS, DAVID ROBERT 5204 DAVENPORT PL ROSWELL, GA 30075		Priority	UNLIQUIDATED	Circuit City Stores, Inc.	UNLIQUIDATED
1/29/2009	8654	vonBechmann, Dawn Neil E McCullagh Spotts Fain PC 411 E Franklin St Ste 600 Richmond, VA 23219	Dawn vonBechmann 36 Countryside Ln Richmond, VA 23229	General Unsecured Priority	\$32,498.82 \$2,873.10	Circuit City Stores, Inc.	\$35,371.92